

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.36867 of 2016
and WMP No.31688 of 2016

Tvl.Eagle Burgmann Ke Private Limited,
Rep. by its Director : V.Sivakumar,
No.48/1&2, New No.352, Madhavaram High Road,
Grand Lyon, Chennai-600 052
presently at : Survey No.109/2a-1b, Old GNT Road,
Karanodhai, Sholavaram,
Chennai-600 067. Petitioner

Vs

1. The State of Tamil Nadu
rep. by its Secretary to Government,
Commercial Taxes and Registration Dept.,
Fort St. George, Chennai-9.
2. The Assistant Commissioner (CT),
Madhavaram Assessment Circle,
No.170, G.N.T.Road, Puzhal Camp,
Chennai-66. Respondents

Prayer : PETITION filed under Section 226 of The Constitution of India praying for the issuance of Writ of Certiorarified mandamus, or order or direction in the nature of a writ, to call for the records relating to the order passed by the second respondent in TIN : 33661082491/2013-14, dated 30.08.2016, and quash the same as illegal and further direct the second respondent not to apply the Proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006, to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu and pass such further order or orders as may deem fit in the circumstances of the case.

For Petitioner : Mr.M.A.Mudimannan
For Respondents: Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

1. Learned counsel for the parties have agreed that the issue raised in the captioned writ petition is covered by the judgment of this Court dated 06.02.2017, passed in a batch of Writ Petitions, the lead Writ Petition being : W.P.No.7969 of 2014, titled: M/s.Everest Industries Limited, rep. by its Senior Manager, Finance V. The State of Tamil Nadu, rep. by its Secretary, Commercial Taxes Department and another.

2. Accordingly, the Writ Petition is allowed and the impugned order is set aside, in terms of the judgment delivered in the aforementioned batch of Writ Petitions.

3. Resultantly, the connected Miscellaneous Petition is closed. However, there shall be no order as to costs.

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

1. The Secretary to Government,
Commercial Taxes and Registration Dept.,
Government of Tamil Nadu,
Fort St. George, Chennai-9.

2. The Assistant Commissioner (CT),
Madhavaram Assessment Circle,
No.170, G.N.T.Road, Puzhal Camp,
Chennai-66.

+1cc to Mr.K.Jeya chandran, Advocate SR.No.8522

+1cc to Special Government Pleader SR.No.8612

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SDR 08.03.2017